The South 40

Vegetable plan examined here

By JAMES A. SMITH
Extension Agent

We have been approached by the Virginia Community Association, a Lynchburg based organization, concerning the possibility of vegetable production next year.

The organization works with low-income groups in an effort to improve their diets. They have developed sales capabilities with several apartment complexes and other housing clusters. This appears to be a good opportunity for some farm operators looking for a way to increase their income. You may want to grow only a quarter acre of sweet corn, but this can add a few more dollars in your pocket and aid others who want a source of fresh vegetables.

A meeting will be held Thursday, Jan. 19, 9:30 a.m., District Extension Office Auditorium (across from the Courthouse), to discuss this opportunity and begin to develop some plans for 1984.

* * *

Some tobacco growers are likely interested in the income tax provisions that relate to **sale** and **purchase** of allotment and quota of flue-cured tobacco or mandatory sale of certain quotas of burley.

The Technical Section of the Richmond Office of the Internal Revenue Service addresses these questions as follows:

1. Sale - When a sale of an allotment and/or quota occurs, the item sold is a capital asset. The income received from the sale of a capital asset is subject to capital gains treatment. Consequently, the income received from the sale of an allotment and/or quota is to be treated as capital gains for tax purposes.

2. Purchase - When a purchase of an allotment and/or quota occurs, the item purchased is not a capital asset and is not depreciable. The reason the allotment and/or quota is not depreciable is because it has no determinable life. The purchase is an expense, yet it is a capital item that cannot be expensed in the sense of being written off in the year of purchase. All purchases of an allotment and quota of flue-cured tobacco or mandatory sale of certain quotas of burley are to be treated for income tax purposes in a manner similar to the purchase of a parcel of land or a milk base.

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The new **Farmers Tax Guide** is available for you to pick up. Now is a good time to do some reading in preparation of filing 1983 taxes.

* * *

The 1983 Corn Performance Tests are available for you to pick up. This is an appropriate season to determine which hybrids you'll plant in '84 and get the orders placed.

* * *

Some planning is going into how a successful beef check-off program can be organized in 1984. Only South Carolina, West Virginia, Maryland, New York, plus the New England States and Virginia do not have a means to support a promotion effort.

The other states provided $16 million dollars in 1983 to promote beef. Nebraska has offered to adopt Virginia in an effort to help promote this important agricultural commodity.

I understand that the 1984 proposal will be 25c per head. There will be more details coming on this.

Dairymen, Inc.

Locals attend meeting

Dennis Torrence and his son Zane, and Mr. and Mrs. Keith Coleman, all of Appomattox, were among 4,000 members and guests who attended the 15th annual meeting of Dairymen, Inc. Dec. 9-10 in Louisville, Ky.

The Torrences operate a 350-acre farm where they have a milking herd of 90 cows. The Colemans operate a 225-acre dairy farm, where they have a milking herd of 55 cows. The Torrences and Colemans are members of Dairymen's Old Dominion Division, headquartered in Richmond.

During the annual meeting sessions, members were given a full report on the operations of their marketing cooperative which in 1983 reached an all time high in consolidating sales of 1.15 billion dollars. Reports by President Roy L. Strange of Moultrie, Ga. and CEO Ben F. Morgan, Jr. stressed the importance of working together to solve the problems facing the dairy industry today.

The membership also heard reports on the recently passed dairy compromise bill, and an update on Farm Best and Sip Ups, Dairymen's unrefrigerated, long-shelf life UHT milk.

Dairymen, which is owned by over 6,000 dairy farm families like the Colemans in 17 eastern and southeastern states, operates 12 producer divisions which market raw milk produced on member farms. The cooperative also operates 22 fluid milk processing plants which package and market fluid milk and dairy products for the consumer under the Flav-O-Rich label.

Local farm cited

Knoll Crest Farm, Red House, Va., is the owner of four Polled Hereford cows which have been awarded Benchmark Dam status by the American Polled Hereford Association.

The association, headquartered in Kansas City, Mo., recognized 518 elite cows for this award which goes to the breed's most efficient and consistent producers.

Dr. Jim Gibb, APHA director of education and research said, "Those cows which are Benchmark Dams represent the reference point of productivity by which all other cows can be compared. They have proven themselves to be efficient producers."

To qualify for the award, each cow must have had at least three calves, with weaning weights for all her calves recorded in the APHA's Guide Lines Program. Her calves' weaning ratios must also rank her in the top 25 percent of her owner's herd, she must have had her first calf prior to turning 25 months old, and have had an average calving interval no longer than 365 days.

CAPT. USN (RET.) and Mrs. Quinton Wilhelmi of Someday Farm, Route 1, Culen, was the winner of a 1984 Chevette in Patrick Henry Boys Plantation's recent fundraising drawing. Proceeds from the event will go toward the renovation of Sunnyview, property given to the Plantation for additional housing facilities. (Photo by Bill Sherrod)

Virginia now has non-game tax check-off program

The Old Dominion is among 31 other states in the country having non-game check-off programs with Illinois, Michigan and California being the most recent to enact check-off legislation. Next year, 1984, will mark the third year that Virginia residents, who are due refunds on their state income tax, can check it off as a donation to the increasingly popular non-game wildlife program. Direct donations are also possible. In either case, the donation is tax deductible on the following year's income tax return.

Twenty states had their programs in effect early enough to cover the 1982 tax year. Since that time, the total donations have reached nearly 6 million dollars to support non-game efforts. The states with non-game check-offs include: Alabama, Arizona, Arkansas, California, Colorado, Delaware, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Massachusetts, Michigan, Minnesota, Montana, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, Tennessee, West Virginia and Wisconsin. Several other states, including Maryland, are trying to enact such a program.

Chandler [illegible] announces project

Charles R. Chandler, executive vice president, Virginia Fibre Corporation, has announced a project designed to achieve a minimum production increase of 40 tons per day at the Riverville mill.

Fibre for the entire production increase will be supplied by waste paper from box plants and no additional pulpwood will be required.

The waste of recycled paper, as it is referred to, is paper which has already been manufactured once and which will under this project be incorporated into the paper currently being manufactured at the mill. This will not place any additional load on environmental or other support systems which are necessary to process pulpwood.

This project was initiated due to the success of the current operation and to a growing confidence in the strength of the economic recovery.

New farming course developed for this area

Virginians will be able to learn farming from the ground up through a new course developed by the Virginia Cooperative Extension Service for use at the newly established Nottoway Teaching Farm.

The teaching farm is a joint operation of Extension, the Virginia Department of Corrections and the Virginia Department of Agriculture and Consumer Services.

Wayne Compton of Appomattox, farm educational coordinator, said the various agricultural programs will be aimed primarily at helping limited income Southside farmers diversify and increase farm incomes. The programs should appeal to a broader audience, however.

"The programs will be excellent for anyone wishing to farm who has limited knowledge of agricultural practices. We'll begin the participants in basic farm resource analysis and take them through the entire course in 10 two-per-week sessions," Compton said.

Session topics will include evaluation of farm resources, determining crop-livestock mix, production cycle steps, harvesting, product handling and preparation, identifying markets, financing, and record keeping.

"It is hoped that Nottoway Teaching Farm will help small farmers remain a dominant influence on Virginia agriculture," said Compton. "Too many lack the latest management skills and knowledge needed to increase their income. We intend to change that."

Looking at alternative agricultural

[Continued on page 8]

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Robinson returns from Grenada

Army PFC Noel M. Robinson, son of Selmon and Kathy Robinson of rural route 2, Concord, participated in operations in Grenada.

The service member was at with other U.S. military personnel to the Caribbean Island to rescue American citizens and to assist in the restoration of order.

Robinson is an infantryman with the 82nd Airborne Division at Fort Bragg, N.C.

He is a 1983 graduate of Appomattox County High School.

Preston completes training

Pvt. Derrick C. Preston, son of Joan C. and Lewis W. Preston of rural route 3, Appomattox, has completed basic training at Fort Dix, N.J.

During the training, students received instruction in drill ceremonies, weapons, map reading, tactics, military courtesy, military justice, first aid, and Army history and traditions.

Pvt. Preston is a 1983 graduate of Appomattox County High School.

At this time of new beginnings, I wish you a year of great joy and serenity.

MAYOR
RONNIE SPIGGLE

Hope it'll be one smooth sleigh-ride of a year for our loyal patrons. Best of luck in the New Year!

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